IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Application of:

Yeung, et al.

Application No.: 10/790,234

Filed: March 2, 2004

Confirmation No.: 9849

For: EFFICIENT RATE ALLOCATION

FOR MULTI-RESOLUTION

CODING OF DATA

Mail Stop RCE Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450 Examiner: Bernard Krasnic

Group Art Unit: 2624

Customer No.: 25943

AMENDMENT AND RESPONSE TO OFFICE ACTION IN SUPPORT OF A REQUEST FOR CONTINUED EXAMINATION

To The Commissioner for Patents:

In response to the Office Action mailed January 14, 2009, please amend the above-identified application as follows:

Amendments to the claims begin on page 2 of this paper.

Remarks begin on page 22 of this paper.